

Miller, William Lash

Nov 1914-April 1915

The President of The University of Toronto

Sir,

The Burroughs Adding Machine ordered by the permission of the Board of Governors for use in the Departments of Physical Chemistry and Electrochemistry arrived last month and was delivered at the University, having passed the Customs duty free. I am now informed from the office of the Superintendent that they have received a card from the Customs saying that instructions have been received from Ottawa that this entry must be amended, and that duty to the amount of \$125- must be paid.

This piece of apparatus, ~~as you are aware~~, is to be used exclusively in the instruction of students of this University; it was bought to enable them to carry out the complicated numerical calculations involved in problems of electrochemistry and physical chemistry, ~~such as~~ ~~those discussed in the enclosed reprint~~. This particular machine was bought after careful consideration of the possibility of constructing special apparatus to carry out these calculations, because after consulting with the Superintendent and with the foreman of the University machine shops it proved cheaper to buy the Burroughs machine than to construct an instrument specially adapted to the work to be done.

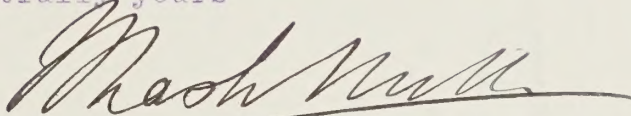
As the machine is to be used solely in connection with the instruction of students of the University, it seems ~~to me~~ that it ought properly to be classed as "philosophical apparatus", and come in duty free. If the fact that similar machines are used in Banks and elsewhere for commercial purposes is a reason for charging the University duty, then the clause in the Customs Act admitting philosophical apparatus free is being interpreted to mean "admission of apparatus free for use in University instruction only in case similar apparatus is nowhere used for other pur-

poses." Under such an interpretation the bulk of the apparatus used in the scientific laboratories of the University would be subject to duty, and the "philosophical apparatus" clause in the Act would be of very little value to the University.

I beg therefore, Sir, that you will communicate with the Department of Customs, and ask them to allow the present entry to stand.

I am, Sir

Respectfully yours



Professor of Physical Chemistry.

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January 30th, 1915

Professor Lash Miller,
50 St. Alban's Street,
Toronto.

My dear Professor Miller:

I am returning
to you "The Memoirs of Prince Hohenlohe".
I have read them with a great deal of
interest, and I am much obliged to you
for your kindness in letting me have the
reading of them.

Yours sincerely,

President.

April 10th, 1915

Professor Lash Miller,

Chemical Building,

University of Toronto.

Dear Professor Miller:

I am sending you a letter which I have just received from Dr. MacDougall of Calgary College. He has been acting as Dean of that College, and is a good man, I believe. He holds a Ph.D. from Leipzig, I think.

I told Dr. MacDougall that I thought there would be no opening for him in Chemistry, but I was forwarding his letter to you.

Yours sincerely,

President.

